

OFFICE OF AUDITOR OF STATE

STATE OF IOWA

Mary Mosiman, CPA Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

September 18, 2015

To the Honorable Paul Pate, Secretary of State:

The Office of Secretary of State is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2014.

In addition to these reports, we also prepare a separate report of recommendations pertaining to each Office's internal control, compliance with statutory requirements and other matters when our audits disclose findings we believe should be brought to your attention.

This report is to inform you our audits of your Office did not disclose any findings which we believe were necessary to report for the year ended June 30, 2014.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Office during the course of our audits. If you have questions regarding the above information, please contact Tammy Hollingsworth at (515) 281-5834.

MARY MOSIMAN, CPA Auditor of State

WARREN G. DENKINS, CPA Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor David Roederer, Director, Department of Management Glen P. Dickinson, Director, Legislative Services Agency